This e-mail follows up on our earlier conversation. As we discussed, a husband can be a POA for a wife. Courts are loath to deny a person the representative of their choice. That said, the husband, as POA, has an obligation under Circular 230 to cooperate with exam and pass information on to his wife. If husband is not cooperating, including delaying the procedures, the agent should consider whether the by-pass procedures outlined in the IRM may be used. If there is any question as to the truthfulness of the information being provided by the husband, the agent has the ability to summons the wife and have her personally testify to the matters at issue.

Due to potential conflict of interest between the husband and wife with regard to certain of their business ventures, you also asked whether we could insist on the wife signing a waiver of the conflict of interest. As a POA, the husband is bound by Circular 230 and the conflict of interest provisions thereunder. The agent can ask the husband if he has received informed consent and ask for it in writing, but only if there is an actual conflict not the potential for a conflict.

Please let me know if you have any further questions,